



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 21 June 2010

**Interinstitutional File:
2009/0009 (CNS)**

**11339/10
ADD 1**

FISC 66

ADDENDUM TO "I/A" ITEM NOTE

from: General Secretarial

to: Coreper/Council

No. Cion prop.: 5985/09 FISC 13 - COM(2009) 21 final 97

Subject: Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing
- Adoption

DRAFT STATEMENT TO BE ENTERED IN THE COUNCIL MINUTES

The Council will find below the statement to be entered in the Minutes of the session in which the Directive will be adopted :

Re Article 167a

The Council and the Commission state that Member States may derogate from the principle laid down in Article 167 of Directive 2006/112/EC, where the supplier of goods or services is subject to taxation based on his receipts.